



New Hampshire
Department of
Revenue Administration

2019
MS-737

Proposed Budget

Epsom

For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: January 25, 2019

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Penelope Graham	budget committee	Penelope Graham
Mary Frambach	budget	Mary Frambach
Marilyn Keane	chair, Budget Comm	Marilyn Keane
Wendy J. Drew	BOS Budget	Wendy J. Drew
Robert J. Woods	BOS	Robert J. Woods
William Yeaton	School Board	William Yeaton
Carol P. Kitzon	Budget	Carol P. Kitzon

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



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Appropriations

Account	Purpose	Article	Actual	Appropriations	Selectmen's	Selectmen's	Budget	Budget
			Expenditures for period ending 12/31/2018	for period ending 12/31/2018	Appropriations for period ending 12/31/2019 (Recommended)	Appropriations for period ending 12/31/2019 (Not Recommended)	Committee's for period ending 12/31/2019 (Recommended)	Committee's for period ending 12/31/2019 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	01	\$227,711	\$220,530	\$230,189	\$0	\$230,189	\$0
4140-4149	Election, Registration, and Vital Statistics	01	\$56,063	\$58,160	\$58,241	\$0	\$58,241	\$0
4150-4151	Financial Administration	01	\$172,087	\$181,399	\$184,023	\$0	\$184,023	\$0
4152	Revaluation of Property	01	\$16,716	\$16,720	\$16,720	\$0	\$16,720	\$0
4153	Legal Expense	01	\$24,527	\$20,000	\$28,000	\$0	\$28,000	\$0
4155-4159	Personnel Administration	01	\$187,267	\$220,268	\$262,777	\$0	\$262,777	\$0
4191-4193	Planning and Zoning	01	\$65,625	\$75,040	\$75,040	\$0	\$75,040	\$0
4194	General Government Buildings	01	\$21,106	\$25,860	\$29,750	\$0	\$29,750	\$0
4195	Cemeteries	01	\$9,674	\$11,360	\$11,385	\$0	\$11,385	\$0
4196	Insurance	01	\$2,701	\$2,700	\$2,850	\$0	\$2,850	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$10,000	\$0	\$0	\$0	\$0
General Government Subtotal			\$783,477	\$842,037	\$898,975	\$0	\$898,975	\$0
Public Safety								
4210-4214	Police	01	\$622,499	\$686,693	\$696,166	\$0	\$696,166	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	01	\$477,070	\$549,121	\$620,791	\$0	\$620,791	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	01	\$4,329	\$9,561	\$9,561	\$0	\$9,561	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$1,103,898	\$1,245,375	\$1,326,518	\$0	\$1,326,518	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Highways and Streets								
4311	Administration	01	\$137,372	\$134,659	\$137,721	\$0	\$137,721	\$0
4312	Highways and Streets	01	\$452,809	\$586,637	\$639,117	\$0	\$639,117	\$0
4313	Bridges	01	\$0	\$3,000	\$3,000	\$0	\$3,000	\$0
4316	Street Lighting	01	\$610	\$550	\$700	\$0	\$700	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$590,791	\$724,846	\$780,538	\$0	\$780,538	\$0
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal	01	\$207,565	\$207,565	\$207,565	\$0	\$207,565	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	01	\$0	\$10	\$10	\$0	\$10	\$0
4329	Other Sanitation	01	\$0	\$10	\$10	\$0	\$10	\$0
Sanitation Subtotal			\$207,565	\$207,585	\$207,585	\$0	\$207,585	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services	01	\$6,000	\$6,000	\$6,000	\$0	\$6,000	\$0
4335-4339	Water Treatment, Conservation and Other		\$4,000	\$4,000	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$10,000	\$10,000	\$6,000	\$0	\$6,000	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Health								
4411	Administration	01	\$3,918	\$4,061	\$4,061	\$0	\$4,061	\$0
4414	Pest Control	01	\$0	\$412	\$412	\$0	\$412	\$0
4415-4419	Health Agencies, Hospitals, and Other	01	\$7,500	\$7,510	\$7,510	\$0	\$7,510	\$0
Health Subtotal			\$11,418	\$11,983	\$11,983	\$0	\$11,983	\$0
Welfare								
4441-4442	Administration and Direct Assistance	01	\$18,038	\$18,834	\$19,151	\$0	\$19,151	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other	01	\$20,081	\$25,450	\$24,501	\$0	\$24,501	\$0
Welfare Subtotal			\$38,119	\$44,284	\$43,652	\$0	\$43,652	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	01	\$32,298	\$37,270	\$37,000	\$0	\$37,000	\$0
4550-4559	Library	01	\$221,936	\$223,732	\$230,941	\$0	\$230,941	\$0
4583	Patriotic Purposes	01	\$1,165	\$1,500	\$1,500	\$0	\$1,500	\$0
4589	Other Culture and Recreation	01	\$1,500	\$2,500	\$2,500	\$0	\$2,500	\$0
Culture and Recreation Subtotal			\$256,899	\$265,002	\$271,941	\$0	\$271,941	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	01	\$1,431	\$15,950	\$25,550	\$0	\$25,550	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	01	\$342	\$620	\$320	\$0	\$320	\$0
Conservation and Development Subtotal			\$1,773	\$16,570	\$25,870	\$0	\$25,870	\$0



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Debt Service								
4711	Long Term Bonds and Notes - Principal		\$0	\$0	\$0	\$0	\$0	\$0
4721	Long Term Bonds and Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$288,048	\$293,842	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$15,000	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$288,048	\$308,842	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$3,573,062	\$0	\$3,573,062	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4199	Other General Government	08	\$52,500	\$0	\$52,500	\$0
Purpose: Appropriate funds from the unassigned fund balance						
4902	Machinery, Vehicles, and Equipment	07	\$13,000	\$0	\$13,000	\$0
Purpose: To purchase equipment & support to broadcast meeti						
4902	Machinery, Vehicles, and Equipment	09	\$28,500	\$0	\$28,500	\$0
Purpose: Appropriate funds from the Fire & Rescue Apparatus						
4915	To Capital Reserve Fund	05	\$15,000	\$0	\$15,000	\$0
Purpose: Deposit into the water CRF						
4915	To Capital Reserve Fund	06	\$25,000	\$0	\$0	\$25,000
Purpose: Deposit into the Town Office CRF						
4915	To Capital Reserve Fund	13	\$150,000	\$0	\$0	\$150,000
Purpose: Deposit into the Road CRF						
4915	To Capital Reserve Fund	14	\$10,000	\$0	\$10,000	\$0
Purpose: Deposit into vehicle CRF						
4915	To Capital Reserve Fund	15	\$25,000	\$0	\$25,000	\$0
Purpose: Deposit into the Bridge CRF						
4916	To Expendable Trusts/Fiduciary Funds	03	\$2,000	\$0	\$2,000	\$0
Purpose: Deposit into Cemetery ETF						
Total Proposed Special Articles			\$321,000	\$0	\$146,000	\$175,000



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4199	Other General Government	02	\$10,000	\$0	\$10,000	\$0
<i>Purpose: Establish contingency fund</i>						
4589	Other Culture and Recreation	04	\$4,000	\$0	\$4,000	\$0
<i>Purpose: Milfoil control in Northwood Lake.</i>						
4902	Machinery, Vehicles, and Equipment	17	\$60,000	\$0	\$60,000	\$0
<i>Purpose: Purchase a used truck for the Hig</i>						
4902	Machinery, Vehicles, and Equipment	16	\$0	\$190,000	\$0	\$190,000
<i>Purpose: Purchase a new truck for the High</i>						
4903	Buildings	10	\$32,000	\$0	\$32,000	\$0
<i>Purpose: Appropriate funds from the Unassigned Fund Balance</i>						
Total Proposed Individual Articles			\$106,000	\$190,000	\$106,000	\$190,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Taxes					
3120	Land Use Change Tax - General Fund	01	\$52,496	\$12,000	\$12,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	01	\$7,717	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	01	\$23,687	\$22,417	\$22,417
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes	01	\$46	\$25	\$25
3190	Interest and Penalties on Delinquent Taxes	01	\$108,176	\$95,000	\$95,000
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$192,122	\$134,442	\$134,442
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	01	\$565	\$365	\$365
3220	Motor Vehicle Permit Fees	01	\$1,084,017	\$1,020,000	\$1,020,000
3230	Building Permits	01	\$17,355	\$14,000	\$14,000
3290	Other Licenses, Permits, and Fees	01	\$18,463	\$17,650	\$17,650
3311-3319	From Federal Government		\$0	\$0	\$0
Licenses, Permits, and Fees Subtotal			\$1,120,400	\$1,052,015	\$1,052,015
State Sources					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	01	\$243,032	\$243,000	\$243,000
3353	Highway Block Grant	01	\$132,166	\$132,000	\$132,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
State Sources Subtotal			\$375,198	\$375,000	\$375,000



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
Charges for Services					
3401-3406	Income from Departments	01	\$19,494	\$15,575	\$15,575
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$19,494	\$15,575	\$15,575
Miscellaneous Revenues					
3501	Sale of Municipal Property	01	\$3,355	\$7,500	\$7,500
3502	Interest on Investments	01	\$21,447	\$20,000	\$20,000
3503-3509	Other	01	\$59,953	\$42,850	\$42,850
Miscellaneous Revenues Subtotal			\$84,755	\$70,350	\$70,350
Interfund Operating Transfers In					
3912	From Special Revenue Funds	09	\$288,048	\$28,500	\$28,500
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$8,385	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$296,433	\$28,500	\$28,500
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	10, 08, 03, 02	\$0	\$96,500	\$96,500
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$96,500	\$96,500
Total Estimated Revenues and Credits			\$2,088,402	\$1,772,382	\$1,772,382



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Budget Summary

Item	Period ending 12/31/2018	Selectmen's Period ending 12/31/2019 (Recommended)	Budget Committee's Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations		\$3,573,062	\$3,573,062
Special Warrant Articles	\$504,042	\$321,000	\$146,000
Individual Warrant Articles	\$89,000	\$106,000	\$106,000
Total Appropriations	\$3,946,724	\$4,000,062	\$3,825,062
Less Amount of Estimated Revenues & Credits	\$1,936,671	\$1,772,382	\$1,772,382
Estimated Amount of Taxes to be Raised	\$2,010,053	\$2,227,680	\$2,052,680



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Supplemental Schedule

1. Total Recommended by Budget Committee	\$3,825,062
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$3,825,062
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$382,506
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (Line 1 + Line 8 + Line 11 + Line 12)	\$4,207,568